

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

THOMAS E. SEIDEL,

No. C 09-4875 MMC

Plaintiff,

**ORDER DENYING PLAINTIFF VICKI
SEIDEL'S MOTION TO DISMISS
WITHOUT PREJUDICE**

v.

UNITED STATES OF AMERICA,

Defendant.

VICKI SEIDEL,

No. C 10-5073 MMC

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

FOUR RIVERS INVESTMENTS, INC.

No. C 10-5074 MMC

v.

UNITED STATES OF AMERICA, and
COMMISSIONER OF INTERNAL
REVENUE,

Defendants.


Before the Court is plaintiff Vicki Seidel's motion, filed December 16, 2011, to
dismiss without prejudice her claims in the above-titled consolidated action. Defendant

1 United States of America has filed opposition to the extent the motion seeks dismissal
2 without, rather than with, prejudice. Having read and considered the parties' respective
3 written submissions, the Court deems the matter suitable for decision thereon, VACATES
4 the hearing scheduled for January 20, 2012 and rules as follows.

5 The motion to dismiss without prejudice is hereby DENIED, for the reason that Vicki
6 Seidel's claims and the claims of the other two plaintiffs are inextricably intertwined. See,
7 e.g., Hyde & Drath v. Baker, 24 F.3d 1162, 1169 (9th Cir. 1994) (denying motion to dismiss
8 where movant's claims "inextricably entangled" in ongoing lawsuit), with the potential for
9 inconsistent decisions should her claims be refiled in a separate action.

10 **IT IS SO ORDERED.**

11 Dated: January 17, 2012


MAXINE M. CHESNEY
United States District Judge